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Siliconware Precision Industries Reports 5.6% Revenues Growth and EPS of NT \$0.78 or EPADS of US \$ 0.12 for 2Q 2004

Taichung, Taiwan, August 4, 2004 **Siliconware Precision Industries Co., Ltd.** ("SPIL" or the "Company")(TAIEX: 2325, NASDAQ: SPIL) today announced that its sales revenues for 2Q 2004 was NT\$ 8,712 million, representing 5.6% increase QoQ and 33.4% increase compared to the same period of year 2003.

SPIL reported a net income of NT\$ 1,454 million in 2Q 2004, compared with a net income of NT\$ 1,404 million in 1Q 2004 and a net income of NT\$ 639 million in 2Q 2003.

SPIL reported its sales revenue for the six-month period ended June 30, 2004 were NT\$ 16,960 million, up 39.8% compared to the same period of 2003.

For the six-month period ended June 30, 2004 net income was NT\$ 2,858 million, compared with a net income of NT\$ 343 million for the same period of 2003.

Unconsolidated 2Q 2004 Financial Results

- Net revenue was NT\$ 8,712 million, of which NT\$ 7,933 million was from assembly business and NT\$ 779 million was from testing business.
- Cost of goods sold was NT\$ 7,028 million, and gross profit was NT\$ 1,684 million, representing a gross margin of 19.3%.
- Operating expenses were NT\$ 499 million, including selling expenses of NT\$ 144 million, administrative expenses of NT\$ 180 million, and R& D expenses of NT\$ 175 million. Operating profit was NT\$ 1,185 million, representing an operating margin of 13.6% vs 13.3% in 1Q 2004.
- Net interest expense for this quarter was NT\$ 59 million.
- Net income was NT\$ 1,454 million, compared with a net income of NT\$ 1,404 million in 1Q 2004.
- Earnings per ordinary share for this quarter was NT\$0.78, or earnings per ADS of US\$ 0.12. Total weighted average outstanding shares for 2Q 2004 were 1,863,896 thousand shares.

Capital Expenditure

- Capital spending in 2Q 2004 totaled NT\$ 2,787 million, in which NT\$ 1,585 million were spent on assembly equipment, and NT\$ 1,202 million were spent on testing equipment.
- The depreciation expenses in 2Q 2004 were NT\$ 1,389 million, in which NT\$ 930 million were from assembly business and NT\$ 459 million were from testing business.

Assembly Operation

- BGA revenues accounted for 42% of total revenues, remaining flat from previous quarter; wafer bumping and FCBGA accounted 6%, up from 5% in previous quarter; QFP revenues accounted for 28%, down from 30% in previous quarter; and SO revenues accounted for 11%, remaining flat from previous quarter. Testing service generated 9% of total revenues in 2Q 2004.
- The average assembly utilization rate was 85% in 2Q 2004.

Testing Operation

- The average testing utilization rate was 70% in 2Q 2004.

Siliconware Precision Industries Co., Ltd.



About SPIL

Siliconware Precision Industries Ltd. ("SPIL")(NASDAQ:SPIL, TSE:2325) is a leading provider of comprehensive semiconductor assembly and test services. SPIL is dedicated to meeting all of its customers' integrated circuit packaging and testing requirements, with turnkey solutions that range from design consultations, modeling and simulations, wafer bumping, wafer probe and sort, package assembly, final test, burn-in, to drop ship. Products include advanced leadframe and substrate packages, which are widely used in personal computers, communications, Internet appliances, cellular phones, digital cameras, cable modems, personal digital assistants and LCD monitors. SPIL supplies services and support to fabless design houses, integrated device manufacturers and wafer foundries globally. For further information, visit SPIL's web site at www.spil.com.tw.

Safe Harbor Statement

The information herein contains forward-looking statements. We have based these forward-looking statements on our current expectations and projections about future events. Although we believe that these expectations and projections are reasonable, such forward-looking statements are inherently subject to risks, uncertainties and assumptions about us, including, among other things:

- the intensely competitive personal computer, communications, consumer ICs and non-commodity memory semiconductor industries and markets;
- cyclical nature of the semiconductor industry;
- risks associated with global business activities;
- non-operating losses due to poor financial performance of some of our investments;
- our dependence on key personnel;
- general economic and political conditions;
- possible disruptions in commercial activities caused by natural and human induced disaster, including terrorist activities and armed conflicts and contagious disease, such as the Severe Acute Respiratory Syndrome;
- fluctuations in foreign currency exchange rates; and
- other risks identified in our annual report for the year ended December 31, 2003 on Form 20-F filed with the U.S. Securities and Exchange Commission on June 28, 2004.

The words "anticipate," "believe," "estimate," "expect," "intend," "plan" and similar expressions, as they relate to us, are intended to identify a number of these forward-looking statements. We undertake no obligation to update or revise any forward-looking statements whether as a result of new information, future events or otherwise. In light of these risks, uncertainties and assumptions, the forward-looking events discussed herein might not occur and our actual results could differ materially from those anticipated in these forward-looking statements.

All financial figures discussed herein are prepared pursuant to ROC GAAP on an unaudited unconsolidated basis. Audited unconsolidated financial figures will be publicly announced upon the completion of our audited process. The investment gains or losses of our company for the three months and six months ended June 30, 2004 reflect our gains or losses attributable to the second quarter and first half, respectively, of 2004 unaudited financial results of several of our investments (the "Investees") which are evaluated under the equity method. Neither the unaudited unconsolidated financial data for our company for the three months, nor the unaudited unconsolidated financial data for our company for the six months, ended June 30, 2004, is necessarily indicative of the results that may be expected for any period thereafter.